



AGRICULTURAL USERS - OFF-ROAD FUEL TAX REFUND CLAIM

FILE THIS CLAIM WITH:
Wisconsin Department of Revenue
MS 5-107
Post Office Box 8900
Madison, WI 53708-8900
Have questions? Contact us at:
(608) 266-7363 or 266-6701
FAX (608) 261-7049
E-mail: excise@dor.state.wi.us

FILING REMINDERS...

- Claims must be filed within one year from the date fuel is purchased.
- Provide all information requested to avoid delays in processing your claim.
- No refund will be issued on less than 100 gallons.

☐ Check this box if there has been a recent change to your name, address or ownership

Please print or type

Section A: Legal Name	Federal Employer ID No. (FEIN)	AND/OR	Social Security No. (if you are a sole proprietor)
Mailing Address – Street or PO Box Number	City	State	Zip Code
Type of Organization (<i>check one</i>) Date of Incorporation or Registration: _____			Wisconsin County of Business Location
1. <input type="checkbox"/> Individual 3. <input type="checkbox"/> Wisconsin corporation <input type="checkbox"/> LLC - Taxed as partnership			
2. <input type="checkbox"/> Partnership 4. <input type="checkbox"/> Out-of-state corporation <input type="checkbox"/> LLC - Taxed as corporation			
5. <input type="checkbox"/> Other: describe _____ <input type="checkbox"/> LLC - Single member LLC only			

Section B: DATES OF FUEL PURCHASES COVERED BY THIS REFUND CLAIM	CAUTION →	If fuel purchases cover more than one fuel tax rate period, you must submit a separate refund claim for each period.
Date of first Purchase → _____	Date of last Purchase → _____	

MOTOR VEHICLE FUEL TAX RATES		
Period Covered by Your Purchases	Fuel Tax Rate	USE A SEPARATE CLAIM FORM FOR EACH FUEL TAX RATE PERIOD
April 1, 2005 through March 31, 2006	29.9¢ per gallon	
For periods after April 1, 2006	30.9¢ per gallon	

ATTACH TO YOUR CLAIM → (1) Invoices verifying fuel purchases and indicating the amount of Wisconsin fuel tax paid.
(2) Adding machine tapes showing how you calculated the gallon totals entered on line 1 below.

Section C: REFUND COMPUTATION SCHEDULE		**ENTER WHOLE GALLONS ONLY**	
Invoice Caution: Do not include fuel purchases when the invoice states that the fuel is exempt from the Wisconsin fuel tax.		FUEL TYPES:	Gasoline Undyed Diesel
1. Total gallons purchased and used by fuel type (do not include tax-exempt purchases of fuel or dyed diesel fuel)			
2. Gallons included on line 1 used in licensed cars and trucks by fuel type			
3. Gallons on which refund is claimed by fuel type (line 1 less line 2)			
4. Motor vehicle fuel tax rate (enter one rate from schedule above)			
5. Compute Refund (multiply gallons on line 3 in each column by the fuel tax rate entered on line 4.) Enter total refund on line 7/8			
6. TOTAL GALLONS FROM LINE 3 Add all columns on line 3 _____	7. & 8. TOTAL REFUND CLAIMED Add all columns on line 5 \$ _____		

Section D: Equipment in which motor vehicle fuel was used for off-road purposes (<i>check all boxes that apply</i>).				
<input type="checkbox"/> Tractors	<input type="checkbox"/> Combines	<input type="checkbox"/> Bobcats	<input type="checkbox"/> Skid Loaders	<input type="checkbox"/> Haybines
<input type="checkbox"/> Other (<i>please describe</i>): _____				
CAUTION: FUEL TAX IS NOT REFUNDABLE ON FUEL PLACED INTO LICENSED MOTOR VEHICLES even if the licensed vehicles are used to perform farming activities like picking up supplies in town or checking on animals or crops in the fields.				

HOW YOU CAN AVOID FILING REFUND CLAIMS ON FUEL PLACED INTO OFF-ROAD FARM EQUIPMENT

- **Dyed diesel** fuel may be purchased tax-exempt but it cannot be placed in licensed motor vehicles or mixed with undyed diesel fuel.
- **Gasoline** can be purchased tax-exempt in amounts of 100 gallons or more if delivered by your supplier. You must execute an exemption certificate (MF-209) with your supplier to purchase gasoline tax-exempt for off-road use.

I declare that I have examined this claim and attachments and to the best of my knowledge and belief, it is true, correct and complete. The motor vehicle fuel purchases on which this claim is based have been made within the last 12 months.

Signature (<i>do not print or type</i>)	Business Telephone No. ()	Date
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INFORMATION AND INSTRUCTIONS

Wisconsin law provides that persons who use motor vehicle fuel for any purpose other than operating a motor vehicle upon public highways may receive a refund of the Wisconsin fuel tax paid when purchasing the fuel. Motor vehicle fuel includes gasoline (gasohol) and undyed diesel fuel.

Exceptions – Refunds may NOT be claimed on fuel purchased for use in the following vehicles:

1. Snowmobiles
2. Recreational motorboats
3. All-terrain vehicles unless registered for private use
4. Aircraft

HOW TO OBTAIN A REFUND

A refund can only be obtained by completing this claim form and filing it with the Wisconsin Department of Revenue.

DUE DATE

You may file a refund claim any time during the year (for example, quarterly, semi-annually, annually). A CLAIM MUST BE FILED WITHIN 12 MONTHS FROM THE DATE FUEL IS PURCHASED. It is date of purchase (not date of payment) that determines the due date of your refund claim.

INVOICE REQUIREMENTS

Invoices verifying your fuel purchases must accompany your claim. You must submit a separate invoice for each purchase (grouping purchases on one invoice is not acceptable). The invoices are part of your refund claim and will not be returned to you.

Each invoice prepared by your supplier must contain the following information:

1. Date of purchase
2. Name and address of purchaser
3. Name and address of seller
4. Number of gallons purchased
5. Type of fuel purchased
6. Amount of Wisconsin fuel tax paid

In addition, the invoices you submit must be grouped by fuel type and tax rate, and then assembled in ascending date order (oldest invoice first). Your invoices must also be accompanied by adding machine tapes to show how you computed the gallons entered in the various columns on line 1. Attach (staple/clip) each adding machine tape to the invoices covered by that tape.

GALLON LIMITATION FOR CLAIMS SUBMITTED

All refund claims submitted must be for 100 gallons or more. If you submit a claim for less than 100 gallons, it will be returned to you.

ASSISTANCE

If you need additional claim forms or have any questions, contact us at (608) 266-7363 or 266-6701, FAX (608) 261-7049, or e-mail: excise@dor.state.wi.us.

POTENTIAL USE TAX LIABILITY

As a result of filing this claim form and receiving a refund, you may be subject to the 5% Wisconsin use tax on your fuel purchases. This tax does not apply to fuel used for agricultural purposes by a person engaged in farming. For more information, call (608) 266-2776.

COMPLETING YOUR REFUND CLAIM

Section A: The FEIN/SSN you enter must be issued to the name shown.

Section B: Enter the dates of the first and last fuel purchases for the time period covered by your refund claim.

Section C: REFUND COMPUTATION SCHEDULE

Before you complete this schedule, separate your fuel purchases by date (see the dates listed on this schedule) and type of fuel (gasoline including gasohol and undyed diesel fuel).

Line 1. Indicate the total gallons purchased and used per fuel type.

Line 2. In each column indicate the number of gallons entered on line 1 that were used in your licensed cars and trucks, including licensed vehicles such as a pick-up truck used to transport farm supplies or check on animals or crops in the field. A vehicle is licensed when it has been issued a license plate by the Wisconsin Department of Transportation for traveling public roads in Wisconsin.

Line 3. Subtract line 2 from line 1 in each column and enter the totals on this line in the respective columns. Then add the gallons entered in each column on line 3, and enter the total on line 6.

Line 4. Enter the fuel tax rate that corresponds to the dates of your fuel purchases. Use a separate claim form for each fuel tax rate period.

Line 5. Multiply the gallons in each column on line 3 by the fuel tax rate on line 4. Enter the results on line 5 in the appropriate columns. Then add the amounts entered in each column on line 5 and enter **your total refund** on line 7/8.

Line 6. TOTAL GALLONS. Add all columns on line 3 and enter the total gallons on line 6.

Line 7/8. TOTAL REFUND. Add all columns on line 5 and enter the total on line 7/8. **THIS IS YOUR REFUND.**

Section D: Indicate the equipment used for off-road purposes (check all the boxes that apply to your farming operation).

Sign and date your refund claim, and indicate your business telephone number.

DEPARTMENT REVIEW OF REFUND CLAIMS

The department reserves the right to review and adjust refund claims either before or after refund checks are issued.

RECORD KEEPING

You must keep a copy of this refund claim and all records pertaining to your business for at least 4 years. Store them in a place that is easily accessible for review by department representatives.

FRAUDULENT CLAIMS

Under section 78.73(1) of the Wisconsin Statutes, any person who uses a false or fictitious name when submitting a refund claim or commits any other fraud in preparing and submitting a claim, may be fined not more than \$500 or imprisoned not more than 6 months or both. Altering a purchase date on an invoice to bring it within the 12 month time limitation for filing a refund claim is a fraudulent act.